

ANNUAL BUDGET 2022/23



BULOKE
SHIRE COUNCIL

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Acknowledgement

Buloke Shire Council acknowledges the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk Nations and the Dja Dja Wurrung people as the traditional owners of parts of the land now known as Buloke. We pay our respects to Elders past and present, and value their ongoing contribution to our heritage and our community.

Mayor's and CEO's Introduction

The Councillors and I are pleased to present the Annual Budget 2022/23.

The development of the Annual Budget 2022/23 has referred to the following key documents, the Long-Term Community Vision, Council Plan 2021-2025, Revenue and Rating Strategy and 10-year Financial Plan which gives us a clear direction as Councillors. Significantly the budget process started very early in 2021, a step acknowledged by the Councillors as necessary given the uncharted waters that Buloke Shire now encounters.

Our Community and Corporate Planning have also placed Council in a strong position to advocate for State and Federal Government funding, without which our Budget would barely address the ongoing needs of the Buloke community, this funding creates the environment that ensures we are able to deliver services that are vital for our community well-being.

The global and domestic economy are still very much feeling the effects of the COVID-19 pandemic, developing our budget against ever rising costs across all sectors whilst meeting community expectation is unprecedented in local government.

As mandated by the State Government, Buloke Shire has kept the rate rise to 1.75% in line with the Fair Go Rates System.

Applying our adopted Revenue and Rating Strategy, Council has adjusted the farm differential rate down from 70% to 60% in response to the massive increase in farm property values, something Council can't control but needs to address given that 73% of our rate income comes from the farming community.

This budget again reflects the key messages that you, the community told us you valued and wished to see during this Council term.

In the state's agricultural heartland, roads are life. In this budget Council is investing over \$6m into our road network, a trend that has continued over the past 2 years.

Whilst some will look at the Budget and feel disappointment, in its present form it does deliver on our core services, such as pools, sporting and recreational facilities, parks and gardens, children services and asset renewal, plus the roads network as indicated.

Councillors and staff look forward to your feedback on our proposed Budget for 2022/23 and working together to achieve our vision through the life of the document by building a better Buloke, a healthy, connected, inclusive and prosperous community.

Cr Daryl Warren
Mayor

Council has prepared a Budget for 2022/23 which is aligned with the Council's Financial Plan and Community and Council Planning process. Our commitment to the Buloke community is a robust and transparent financial planning process. In meeting this commitment Council continues to take steps to ensure planned long-term service and infrastructure levels and standards are met and aligned with the values of our community as established under the Council Plan 2021-2025.

The Budget projects a total comprehensive surplus including capital grant funding. Expenditure relating to capital grant funding is reflected in the Capital Works Statement fully utilising the surplus reported.

1) Key things we are funding

- a. Ongoing delivery of services to the Buloke Shire Community funded by a combined operating and capital expenditure of \$40.7 million (not including depreciation). These services are summarised in throughout the budget.
- b. Continued investment in infrastructure assets (total program \$17.6 million):
 - i. Roads \$6,018,000
 - ii. Land and Buildings \$1,250,000
 - iii. Plant and Equipment \$1,044,000
 - iv. Other infrastructure (parks, drainage, footpaths) \$4,322,000

2) The Rate Rise

- a. The average general rates will rise by 1.75% for 2022/23 in line with the Fair Go Rates System (FGRS). The rate cap is determined by the Minister for Local Government in December each year under the FGRS. Rates contribute to the delivery of works and community services to the Buloke Shire. Council implements the Revenue and Rating Strategy, and Rating Policy to provide equity in the rating properties across the Shire.
- b. Key Drivers:
 - i. To fund ongoing service delivery
 - ii. To allow Council to remain financially sustainable
 - iii. To cope with cost shifting from the state government
- c. As per the General Valuations dated 1 January 2022.
- d. The waste service charge incorporating kerbside collection and recycling is at full cost recovery.

The Fees and Charges schedule has been incorporated into this document. Any cost increases are reflective of correspondence cost increases incurred in delivering the service and, in some instances, are reflective of mandated fees and charges required under Federal and State Legislation.

3) Budget influences

External Influences

- Continuation of the 'Fair Go Rates System' (rate capping) has placed pressure on long term financial plans of Council. Council's Financial Plan sets out further information on how Council plans to manage its expenditure in line with gazetted rate caps.
- Unprecedented valuation on rural properties and a need to balance rates burden on this sector.
- Setting of Statutory Fees such as Town Planning Fees by the Victorian State Government at levels which do not cover the cost of providing these services which Council is legislatively required to provide.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012.

Internal Influences

- Council has been reviewing all services in an effort to identify and implement efficiencies and reduce expenditure. The results these reviews will continue to be incorporated into Council's Financial Plan.

Wayne O'Toole

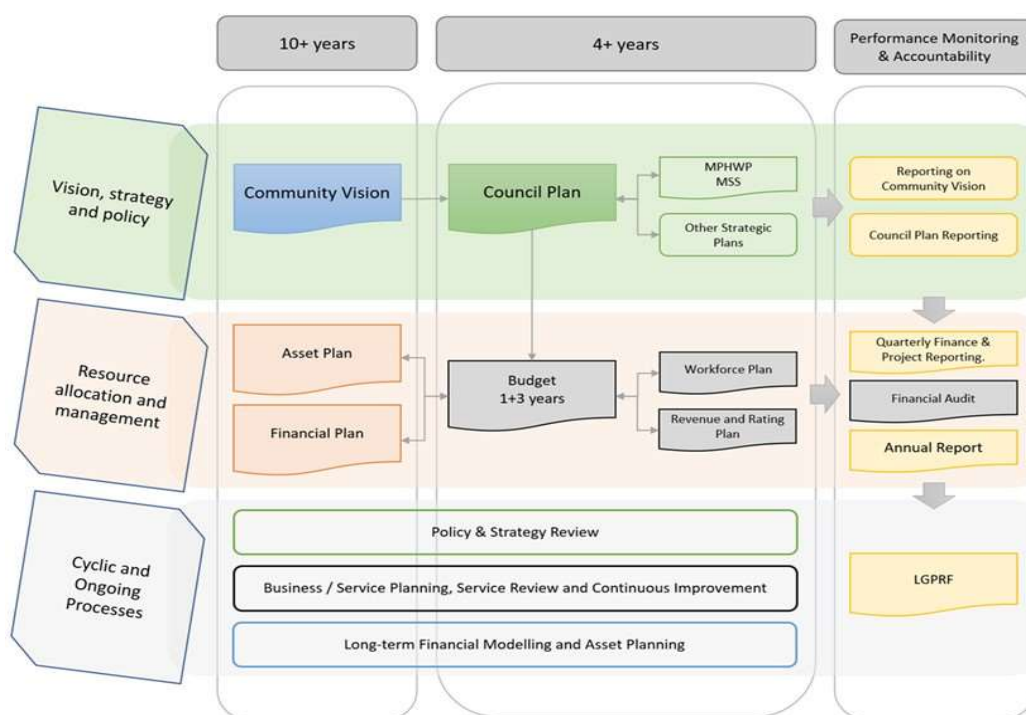
Chief Executive Officer

1. Link to the Integrated Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

The timing of each component of the integrated planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services—such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our Vision

Buloke: Build a better Buloke

Our values

Council addresses its key values through:

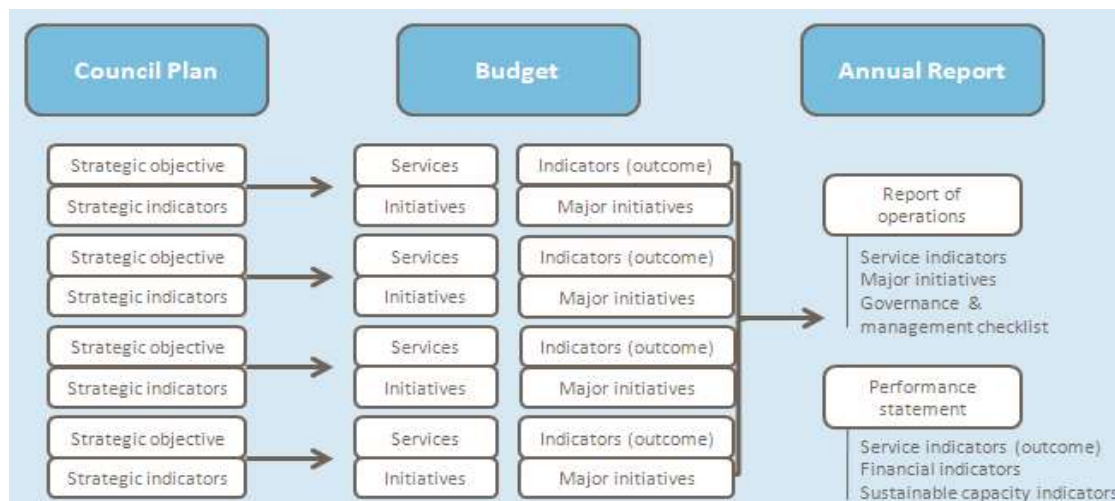
- Good communication
- Transparency in decision making
- Accountability for actions
- Working collaboratively with partners
- Taking responsibility
- Being responsive and timely

1.3 Strategic objectives

Strategic Objective	Description
1. Our Built and Natural Environment	1.1 Work Towards Sustainability 1.2 Suitable Housing Options 1.3 An Attractive and Well Maintained Buloke 1.4 A Safe and Active Buloke
2. Our Community Wellbeing	2.1 Partnerships to Outcomes 2.2 Inclusiveness Plan in Action 2.3 Well Supported Community 2.4 Increased Community Wellbeing
3. Our Economy	3.1 Tourism 3.2 Attraction and Promotion of Local Business 3.3 Employment Opportunities 3.4 Digital Connections
4. Our Council and Community Leadership	4.1 Active Leaders and Volunteers 4.2 Community Engagement 4.3 Continuous Service Improvement for Efficient and Flexible Services 4.4 A Well Governed and Healthy Organisation

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in this Budget year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

2.1 Our Built and Natural Environment

To achieve our objective of responding to and enhancing our built and natural environment, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2021/22	2021/22	2022/23
			Actual \$'000	Forecast \$'000	Budget \$'000
Property Maintenance	This service is to provide property maintenance services to a range of Councils building-based assets, focusing on the upkeep and renewal of buildings. This area maintains in excess of 250 buildings across the Shire and aims to keep them maintained in a fit for purpose state.	<i>Inc</i>	196	76	48
		<i>Exp</i>	2,709	2,656	2,674
		<i>Surplus / (deficit)</i>	(2,513)	(2,580)	(2,626)
Road Services	Provide road maintenance for the 1100km of Sealed, 650km of Gravel and 3,800km of Earth roads across the Shire. The income relates to Local Roads Funding received from Victoria Grants Commission. In 20/21 additional income was received through the Working fo Victoria program.	<i>Inc</i>	2,815	3,642	2,225
		<i>Exp</i>	9,756	10,038	10,954
		<i>Surplus / (deficit)</i>	(6,941)	(6,396)	(8,729)
Swimming Pools	Manages and operates seven seasonal swimming pools, from the third week in November to the third week in March, annually.	<i>Inc</i>	(1)	-	-
		<i>Exp</i>	672	715	770
		<i>Surplus / (deficit)</i>	(673)	(715)	(770)
Assets and Project Management	Provide for the management, design and administration of Council's assets and infrastructure services, including planning and management of the capital works program. Provides recreational facilities (including our lakes) and support to community run recreation reserves in ten townships across the Shire, as well as governance support to community recreation clubs and committees.	<i>Inc</i>	1,226	189	44
		<i>Exp</i>	4,406	2,140	4,093
		<i>Surplus / (deficit)</i>	(3,180)	(1,951)	(4,049)

2.1 Our Built and Natural Environment (Cont.)

Parks and Urban	Manages and coordinates Council's Parks and Gardens and Urban Infrastructure providing routine, preventative and on-going maintenance and improvements.	<i>Inc</i>	1,383	26	-
		<i>Exp</i>	4,450	2,658	2,481
		<i>Surplus / (deficit)</i>	(3,067)	(2,632)	(2,481)
Environmental Planning	Manages Council's Environmental Compliance and Sustainability Programs and Services.	<i>Inc</i>	125	127	120
		<i>Exp</i>	280	236	230
		<i>Surplus / (deficit)</i>	(155)	(109)	(110)
Waste and Environment	Responsible for the maintenance and improvement of Council's landfills and transfer stations as well as providing a Residential Kerbside Garbage and Recycling service in all towns within the Shire.	<i>Inc</i>	1,695	1,688	1,659
		<i>Exp</i>	1,521	2,054	1,186
		<i>Surplus / (deficit)</i>	174	(366)	473
Municipal Emergency Management	Develops, coordinates and delivers Council's Municipal Emergency Management Plan.	<i>Inc</i>	73	163	225
		<i>Exp</i>	42	202	43
		<i>Surplus / (deficit)</i>	31	(39)	182

2.2 Our Community Wellbeing

To achieve our objective of building a healthy and active community, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2021/22 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Library Services	Provides library services to all ten townships within the Buloke Shire. Council delivers the service internally resulting in increased opening hours and a range of value-added programs such as toddler reading programs.	<i>Inc</i>	125	159	129
		<i>Exp</i>	201	250	249
		<i>Surplus/ (deficit)</i>	(76)	(91)	(120)
Public Health and Wellbeing	Promotes the health and well-being of the Shire's local communities through a range of Public Health Programs including immunisations, food surveillance and registration of food premises, accommodation standards and waste water management.	<i>Inc</i>	44	97	54
		<i>Exp</i>	189	214	196
		<i>Surplus/ (deficit)</i>	(145)	(117)	(142)
Independence Support	Provides a range of maintenance and support services to assist frail older people and younger people with a disability to live independently at home. Council's service provides domestic assistance, personal care, respite care, home maintenance, meals services, volunteer coordination and five senior citizens centres. These services are integral to allowing many people stay living in their own homes.	<i>Inc</i>	1,119	1,117	1,141
		<i>Exp</i>	1,159	1,218	1,170
		<i>Surplus/ (deficit)</i>	(40)	(101)	(29)
Early Years	This service delivers both universal and enhanced maternal and child health programs. It advocates for the wellbeing of children and their families through planning and agency engagement.	<i>Inc</i>	409	432	375
		<i>Exp</i>	368	711	784
		<i>Surplus/ (deficit)</i>	41	(279)	(409)
Community Support	This service encompasses the full spectrum of community development. It develops links between and within the communities in the Shire, working with local community groups to access community projects recognised as community priorities. It provides support and co-ordination to a range of sectors and strengthens partnerships to work toward better outcomes for young people.	<i>Inc</i>	109	82	7
		<i>Exp</i>	391	371	517
		<i>Surplus/ (deficit)</i>	(282)	(289)	(510)
Community Grants	Provides donations, allocations and support to groups in the community that contribute to services that connect and involve the local area.	<i>Inc</i>			
		<i>Exp</i>	69	172	122
		<i>Surplus/ (deficit)</i>	(69)	(172)	(122)

2.3 Our Economy

To achieve our objective of diversifying and enhancing our local economy, we will continue to actively seek economic opportunities. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2021/22 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Development Services	Provides statutory planning, building services and compliance and local laws services. This department also includes areas such as fire hazards, dog and cat registration and control and stock control.	<i>Inc</i>	444	389	331
		<i>Exp</i>	882	920	1,025
		<i>Surplus/ (deficit)</i>	(438)	(531)	(694)
Economic Development and Tourism	Facilitates economic development throughout the Shire and provides support to local businesses and assists in the promotion of tourism.	<i>Inc</i>	-	2	2
		<i>Exp</i>	92	150	220
		<i>Surplus/ (deficit)</i>	(92)	(148)	(218)
Saleyards	Provides for the management and administration of the Council's Saleyards Precinct at Wycheproof for external Livestock Agents to sell Livestock.	<i>Inc</i>	83	72	80
		<i>Exp</i>	47	70	122
		<i>Surplus/ (deficit)</i>	36	2	(42)

2.4 Our Council and Community Leadership

To achieve our objective of supporting Councillors, staff, volunteers and the community to make informed and transparent decisions we will develop engagement frameworks and continuously review the way in which we communicate. To achieve our objective of delivering our service in a financially viable way, we will continue to review our services to provide high quality, cost effective, and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2021/22 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Governance and Executive Management	Provides for Councillors, and Executive Support and associated which provides the overall Governance Services to the Council.	<i>Inc</i>	65	37	-
		<i>Exp</i>	1,045	1,105	1,038
		<i>Surplus/ (deficit)</i>	(980)	(1,068)	(1,038)
Information Management	Provides the organisation with Records Management Services and Information Services.	<i>Inc</i>	100	-	-
		<i>Exp</i>	1,204	1,204	1,334
		<i>Surplus/ (deficit)</i>	(1,104)	(1,204)	(1,334)
Customer Services	Provides for both internal and external customers by resolving the majority of customer enquiries, requests and payments at the first point of contact.	<i>Inc</i>	-	-	-
		<i>Exp</i>	165	168	179
		<i>Surplus/ (deficit)</i>	(165)	(168)	(179)
Human Resources	Provides the organisation with recruitment, training, organisational development and occupational health and safety.	<i>Inc</i>	-	-	-
		<i>Exp</i>	374	625	628
		<i>Surplus/ (deficit)</i>	(374)	(625)	(628)
Media and Communications	Provides information to the community on Council's services, activities and events through print and online media.	<i>Inc</i>	-	-	-
		<i>Exp</i>	198	187	233
		<i>Surplus/ (deficit)</i>	(198)	(187)	(233)
Finance	Encompasses all areas of financial reporting, rates, debtors and creditors for Council. Expenses external audit fees, property valuation fees and other miscellaneous corporate expenses. Revenue refers to Federal Assistance Grant.	<i>Inc</i>	4,115	5,744	3,550
		<i>Exp</i>	830	1,002	767
		<i>Surplus/ (deficit)</i>	3,285	4,742	2,783
Corporate Services	Provides organisational policy, systems and support in the areas of continuous improvement, corporate planning, risk management, governance, insurance, performance measurement and reporting. Expenses include general corporate expenses such as postage and stationery, staff amenities and pool cars.	<i>Inc</i>	-	-	-
		<i>Exp</i>	400	499	614
		<i>Surplus/ (deficit)</i>	(400)	(499)	(614)

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions

Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)
	\$'000
Our Built and Natural Environment	(18,110)
Our Community Wellbeing	(1,332)
Our Economy	(954)
Our Council and Community Leadership	(1,243)
Total	(21,639)
<i>Surplus/(Deficit) before funding sources</i>	(21,639)
<u>Funding sources added in:</u>	
Rates and charges revenue	13,013
Capital Grants and Contributions	12,348
<i>Total funding sources</i>	25,361
Operating surplus/(deficit) for the year	3,722

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2026

		Forecast Actual	Budget	Projections		
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
NOTES						
Income						
Rates and charges	4.1.1	14,192	14,449	14,708	14,955	15,207
Statutory fees and fines	4.1.2	265	244	256	263	269
User fees	4.1.3	873	839	881	904	926
Grants - Operating	4.1.4	10,915	7,171	9,098	9,326	9,559
Grants - Capital	4.1.4	8,493	13,009	1,938	2,020	2,070
Contributions - monetary	4.1.5	120	97	97	97	97
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		56	-	567	-	-
Other income	4.1.6	517	308	310	310	311
Total income		35,431	36,117	27,857	27,875	28,440
Expenses						
Employee costs	4.1.7	10,045	11,703	11,800	12,036	12,277
Materials and services	4.1.8	8,422	10,432	9,430	9,666	9,908
Depreciation	4.1.9	8,947	8,950	10,012	10,424	10,785
Amortisation - intangible assets	4.1.10	-	-	-	-	-
Amortisation - right of use assets	4.1.11	396	404	334	334	334
Bad and doubtful debts		198	78	-	-	-
Borrowing costs		-	-	-	-	-
Finance Costs - leases		33	33	35	35	35
Other expenses	4.1.12	808	795	835	856	878
Total expenses		28,849	32,395	32,447	33,352	34,216
Surplus/(deficit) for the year		6,582	3,722	(4,591)	(5,477)	(5,776)
Other comprehensive income						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total comprehensive result		6,582	3,722	(4,591)	(5,477)	(5,776)

Balance Sheet

For the four years ending 30 June 2026

		Forecast Actual	Budget	Projections		
		2021/22	2022/23	2023/24	2024/25	2025/26
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
		24,232	16,938	13,067	8,316	3,379
		2,041	1,134	267	267	267
		5,000	-	-	-	-
		262	262	262	262	262
		-	-	-	-	-
		29	29	29	29	29
Total current assets	4.2.1	31,564	18,363	13,625	8,874	3,937
Non-current assets						
		-	-	-	-	-
		-	-	-	-	-
		279,020	289,840	289,029	288,302	287,461
	4.2.4	657	1,002	668	334	334
		-	-	-	-	-
		-	-	-	-	-
Total non-current assets	4.2.1	279,677	290,842	289,697	288,636	287,795
Total assets		311,241	309,205	303,321	297,510	291,732
Liabilities						
Current liabilities						
		879	957	-	-	-
		7,003	1,168	1,168	1,168	1,168
		2,172	2,171	2,155	2,154	2,153
	4.2.3	-	-	-	-	-
	4.2.4	345	345	334	31	31
Total current liabilities	4.2.2	10,399	4,641	3,657	3,353	3,352
Non-current liabilities						
		1,211	1,211	1,226	1,226	1,226
	4.2.3	-	-	-	-	-
	4.2.4	354	354	31	-	-
Total non-current liabilities	4.2.2	1,565	1,565	1,257	1,226	1,226
Total liabilities		11,964	6,206	4,914	4,579	4,578
Net assets		299,277	302,999	298,408	292,931	287,154
Equity						
		125,401	129,913	125,322	119,845	114,068
		173,876	173,086	173,086	173,086	173,086
Total equity		299,277	302,999	298,408	292,931	287,154

Statement of Changes in Equity

For the four years ending 30 June 2026

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2022 Forecast Actual					
Balance at beginning of the financial year		292,696	119,610	172,086	1,000
Surplus/(deficit) for the year		6,582	6,582	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfer (to)/from reserves		(1)	(791)	-	790
Balance at end of the financial year		299,277	125,401	172,086	1,790
2023 Budget					
Balance at beginning of the financial year		299,277	125,401	172,086	1,790
Surplus/(deficit) for the year		3,722	3,722	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfer (to)/from reserves	4.3.1	-	790	-	(790)
Balance at end of the financial year	4.3.2	302,999	129,913	172,086	1,000
2023					
Balance at beginning of the financial year		302,999	129,913	172,086	1,000
Surplus/(deficit) for the year		(4,591)	(4,591)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfer (to)/from reserves		-	-	-	-
Balance at end of the financial year		298,408	125,322	172,086	1,000
2024					
Balance at beginning of the financial year		298,408	125,322	172,086	1,000
Surplus/(deficit) for the year		(5,477)	(5,477)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfer (to)/from reserves		-	-	-	-
Balance at end of the financial year		292,931	119,845	172,086	1,000
2025					
Balance at beginning of the financial year		292,931	119,845	172,086	1,000
Surplus/(deficit) for the year		(5,776)	(5,776)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfer (to)/from reserves		-	-	-	-
Balance at end of the financial year		287,154	114,068	172,086	1,000

Statement of Cash Flows

For the four years ending 30 June 2026

	Notes	Forecast Actual	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		14,132	14,528	15,575	14,955	15,207
Statutory fees and fines		265	244	256	263	269
User fees		873	839	881	904	926
Grants - operating		11,486	7,171	9,098	9,326	9,559
Grants - capital		7,891	7,174	1,938	2,020	2,070
Contributions - monetary		120	97	97	97	97
Interest received		-	-	120	120	120
Dividends received		-	-	-	-	-
Trust funds and deposits taken		214	-	-	-	-
Other receipts		40	528	190	190	191
Net GST refund / payment		610	610	-	-	-
Employee costs		(10,099)	(11,703)	(12,758)	(12,037)	(12,278)
Materials and services		(10,606)	(10,400)	(9,430)	(9,666)	(9,908)
Short-term, low value and variable lease payments		-	-	-	-	-
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(1,006)	(872)	(835)	(856)	(878)
Net cash provided by/(used in) operating activities	4.4.1	13,920	8,216	5,132	5,315	5,377
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(14,615)	(20,165)	(9,202)	(9,697)	(9,944)
Proceeds from sale of property, infrastructure, plant and equipment		56	-	567	-	-
Payments for investments		-	-	-	-	-
Proceeds from investments		13,015	5,000	-	-	-
Loan and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(1,544)	(15,165)	(8,634)	(9,697)	(9,944)
Cash flows from financing activities						
Interest paid - lease liability		-	-	(35)	(35)	(35)
Repayment of lease liabilities		(277)	(345)	(334)	(334)	(334)
Net cash provided by/(used in) financing activities	4.4.3	(277)	(345)	(369)	(369)	(369)
Net increase/(decrease) in cash & cash equivalents		12,099	(7,294)	(3,871)	(4,751)	(4,937)
Cash and cash equivalents at the beginning of the financial year		12,133	24,232	16,938	13,067	8,316
Cash and cash equivalents at the end of the financial year		24,232	16,938	13,067	8,316	3,379

Statement of Capital Works

For the four years ending 30 June 2026

	NOTES	Forecast Actual 2021/22	Budget 2022/23	Projections		
		\$'000	\$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Property						
Land		60	438	-	-	-
Land improvements		3,138	572	-	-	-
Total land		3,198	1,010	-	-	-
Buildings		816	-	-	-	-
Building improvements		8	240	1,121	1,722	1,771
Leasehold improvements		-	-	-	-	-
Total buildings		824	240	1,121	1,722	1,771
Total property		4,022	1,250	1,121	1,722	1,771
Plant and equipment						
Plant, machinery and equipment		492	865	700	717	735
Fixtures, fittings and furniture		108	-	65	66	68
Computers and telecommunications		345	179	183	188	192
Library books		-	-	27	28	28
Total plant and equipment		945	1,044	975	999	1,024
Infrastructure						
Roads		7,213	6,970	6,002	5,789	5,934
Bridges		5	161	-	-	-
Footpaths and cycleways		81	832	291	298	305
Drainage		751	378	269	276	283
Recreational, leisure and community facilities		718	5,182	431	497	508
Waste management		-	-	54	55	57
Parks, open space and streetscapes		880	4,318	60	61	63
Aerodromes		-	30	-	-	-
Off street car parks		-	-	-	-	-
Other infrastructure		-	-	-	-	-
Total infrastructure		9,648	17,871	6,219	6,375	6,788
Total capital works expenditure	4.5.1	14,615	20,165	8,314	9,096	9,584
Represented by:						
New asset expenditure		-	4,187	-	-	-
Asset renewal expenditure		14,615	12,825	9,202	9,642	9,944
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		-	3,153	-	55	-
Total capital works expenditure	4.5.1	14,615	20,165	9,202	9,697	9,944
Funding sources represented by:						
Grants		9,208	13,010	1,938	2,020	2,070
Contributions		-	54	-	-	-
Council cash		5,407	7,101	7,263	7,677	7,874
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	14,615	20,165	9,202	9,697	9,944

Statement of Human Resources

For the four years ending 30 June 2026

	Forecast Actual	Budget	Projections		
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	10,045	11,703	11,800	12,036	12,277
Employee costs - capital	760	798			
Total staff expenditure	10,805	12,501	11,800	12,036	12,277
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	128.0	128.0	115.0	115.0	115.0
Total staff numbers	128.0	128.0	115.0	115.0	115.0

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Budget 2022/23 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Community Services	2,348	951	1,265	132	
Corporate Services	1,850	1,384	442	24	
Works and Technical Services	6,975	5,510	1,205	260	
Office of CEO	898	808	90		
Total permanent staff expenditure	12,071	8,653	3,002	416	-
Other employee related expenditure	70				
Capitalised labour costs	(798)				
Total expenditure	11,343				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Budget 2022/23	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Community Services	26	9	15	2	
Corporate Services	18	13	5	0	
Works and Technical Services	85	66	15	4	
Office of CEO	6	5	1		
Total permanent staff FTE	136	93	36	6	-
Capitalised labour costs	(8)				
Total staff	128				

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.75% in line with the rate cap.

This will raise total rates and charges for 2022/23 to \$14,449,135

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	2021/22 Forecast Actual \$'000	2022/23 Budget \$'000	Change \$'000	%
Service rates and charges*	12,563	12,845	282	2.24%
Supplementary rates and rate adjustments	31	-	31	-100.00%
Waste management charge	1,467	1,473	6	0.41%
Revenue in lieu of rates	131	131	-	0.00%
Total rates and charges	14,192	14,449	257	1.81%

*These items are subject to the rate cap established under the FGRS

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2021/22 cents/\$CIV*	2022/23 cents/\$CIV*	Change
General rate for rateable residential properties	0.7399	0.6179	-16.49%
General rate for rateable commercial and industrial properties	0.7399	0.6179	-16.49%
General rate for rateable farming properties	0.5179	0.3707	-28.43%

4. Notes to the financial statements

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2021/22	2022/23	Change	
	Budget \$'000	Budget \$'000	\$'000	%
Residential	2,605	2,703	98	3.76%
Commercial and Industrial	601	519	- 82	-13.64%
Farming	8,607	8,870	263	3.06%
Total amount to be raised by general rates *	11,813	12,092	279	2.36%

*Budget 2021/22 Residential value has been corrected from published version June 2021

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2021/22	2022/23	Change	
	Budget Number	Budget Number	Number	%
Residential	2,933	2,947	14	0.48%
Commercial and Industrial	454	452	- 2	-0.44%
Farming	2,914	2,929	15	0.51%
Total number of assessments	6,301	6,328	27	0.43%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV)

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2021/22	2022/23	Change	
	Budget \$'000	Budget \$'000	\$'000	%
Residential	352,083	437,500	85,417	24.26%
Commercial and Industrial	81,200	83,969	2,769	3.41%
Farming	1,661,814	2,392,761	730,947	43.98%
Total value of land	2,095,097	2,914,230	819,133	39.10%

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2021/22 \$	2022/23 \$	\$	%
Municipal	170	170	-	0.00%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2021/22	2022/23	Change	
	\$	\$	\$	%
Municipal	750,308	752,930	2,622	0.35%

4. Notes to the financial statements

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2021/22	2022/23	\$	%
	\$	\$		
<i>Kerbside garbage and recycling collection</i>	422	422	-	0.00%
Total	422	422	-	0.00%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2021/22	2022/23	Change	
	\$	\$	\$	%
<i>Kerbside garbage and recycling collection</i>	1,467,217	1,473,202	5,985	0.41%
Total	1,467,217	1,473,202	5,985	0.41%

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2021/22	2022/23	Change	
	Actual Forecast	Budget	\$	%
	\$	\$		
<i>General rates</i>	11,813,219	12,092,460	279,241	2.36%
<i>Municipal charge</i>	750,308	752,930	2,622	0.35%
<i>Kerbside collection and recycling</i>	1,467,217	1,473,202	5,985	0.41%
<i>Supplementary rates</i>	31,282	-	31,282	-100.00%
<i>Electricity generation charge in lieu of rates</i>	130,543	130,543	-	0.00%
Total Rates and charges	14,192,569	14,449,135	256,566	1.81%

4.1.1(l) Fair Go Rates System Compliance

Victoria City Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2021/22	2022/23
Total Rates	\$ 12,563,527	\$ 12,845,390
Number of rateable properties	6,301	6,328
Base Average Rate	\$ 1,994	\$ 2,030
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 2,029	\$ 2,029
Maximum General Rates and Municipal Charges Revenue	\$ 12,838,510	\$ 12,838,166
Budgeted General Rates and Municipal Charges Revenue	\$ 12,802,087	\$ 12,845,390
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 12,802,087	\$ 12,845,390

4. Notes to the financial statements

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Rates to be levied:

The rate and amount of rates payable in relation to land in each category of differential are:

- A general rate of 0.00617868% (0.617868 cents in the dollar of CIV) for all rateable residential properties; and
- A general rate of 0.00617868% (0.617868 cents in the dollar of CIV) for all rateable commercial and industrial properties.
- A general rate of 0.00370721% (0.370721 cents in the dollar of CIV) for all rateable farming properties.

Each differential rate will be determined by multiplying the Capital Improved Value (CIV) of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

Commercial and Industrial land:

Commercial and Industrial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Buloke Shire Council Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial and industrial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Buloke Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

4. Notes to the financial statements

Residential land:

Residential land is any land which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Buloke Shire Planning Scheme and which is not commercial land.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Buloke Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

Farm Land:

Farm land is any rateable land:

- That is not less than 2 hectares in area;
- That is used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or any combination of those activities; and that is used by a business;
- That has significant and substantial commercial purpose or character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land;

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services;
- To maintain agriculture as a major industry in the municipal district; and,
- To ensure that the concessional rate in the dollar declared for defined Farm Land properties is fair and equitable, having regard to the cost of provision of Council services, and the level of benefits derived from expenditures made by Council on behalf of the farm sector.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is where it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

4. Notes to the financial statements

4.1.2 Statutory fees and fines

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Town planning fees	57	60		3	5.26%
Revenue collection	10	7	-	3	-30.00%
Compliance	108	98	-	10	-9.26%
Asset Management	4	4		-	0.00%
Building	86	75	-	11	-12.79%
Total statutory fees and fines	265	244	-	21	-7.92%

4.1.3 User fees

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Compliance	97	70	-	27	-27.84%
Independence Support	459	443	-	16	-3.49%
Public Health and Wellbeing	42	42		-	0.00%
Building Regulations and Inspections	16	16		-	0.00%
Halls	1	12		11	1100.00%
Electric Vehicle Charge	7	2	-	5	-71.43%
Landfill and Transfer Stations	179	174	-	5	-2.79%
Saleyards Truck Wash	72	80		8	11.11%
Total user fees	873	839	-	34	-3.89%

4. Notes to the financial statements

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's budget.

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000 %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	13,876	11,736	-	2,140 -15%
State funded grants	5,532	8,444		2,912 53%
Total grants received	19,408	20,180		772 4%
(a) Operating Grants				
Recurrent - Commonwealth Government				-
Financial Assistance Grants	9,080	5,575	-	3,505 -39%
Independence Support	517	541		24 5%
Recurrent - State Government				-
Independence Support	138	157		19 14%
Libraries	159	129	-	30 -19%
Maternal and child health	326	273	-	53 -16%
Other	199	85	-	114 -57%
Total recurrent grants	10,419	6,760	-	3,659 -35%
Non-recurrent - State Government				-
Other	496	411	-	85 -17%
Total non-recurrent grants	496	411	-	85 -17%
Total operating grants	10,915	7,171	-	3,744 -34%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads Infrastructure	1,600	1,600		- 0%
Total recurrent grants	1,600	1,600		- 0%
Non-recurrent - Commonwealth Government				-
Roads Infrastructure	2,631	1,414	-	1,217 -46%
Buildings		174		-
Drainage		719		-
Footpaths		581		-
Parks, Open Space & Streetscapes		574		-
Other	48	558		510 1063%
Non-recurrent - State Government				-
Roads Infrastructure		919		-
Buildings	127		-	127 -100%
Recreational, Leisure & Community Facilities	339	3,692		3,353 989%
Parks, Open Space & Streetscapes	2,400	2,278	-	122 -5%
Other	1,348	500	-	848 -63%
Total non-recurrent grants	6,893	11,409		4,516 66%
Total capital grants	8,493	13,009		4,516 53%
Total Grants	19,408	20,180		772 4%

4. Notes to the financial statements

4.1.5 Contributions

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Monetary	120	97	-	23	-19.17%
Non-monetary				-	-
Total contributions	120	97	-	23	-19.17%

4.1.6 Other income

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Interest	120	120	-	-	0.00%
Reimbursements and Other Income	397	188	-	209	-52.64%
Total other income	517	308	-	209	-

4.1.7 Employee costs

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Wages and salaries	8,692	10,233		1,541	17.72%
Travel Allowances	3	26		23	766.67%
WorkCover	213	220		7	3.21%
Superannuation	1,093	1,184		91	8.37%
Fringe Benefit Taxation	44	40		(4)	-9.09%
Total employee costs	10,045	11,703		1,658	16.51%

Forecast Actual 2020/21 includes addition 50 temporary employees under the Work for Victoria funding

4.1.8 Materials and services

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Materials, services and contracts	6,596	7,095		499	7.57%
Utilities	548	543	-	5	-0.91%
Plant costs	1,278	2,794		1,516	118.62%
Total materials and services	8,422	10,432		2,010	23.87%

Forecast Actual 2020/21 includes addition requirement under the Work for Victoria funding and December 2018 flood restoration works

4. Notes to the financial statements

4.1.9 Depreciation

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Property	2,112	2,125		13	0.62%
Plant & equipment	1,086	1,122		36	3.31%
Infrastructure	5,749	5,703	-	46	-0.80%
Total depreciation	8,947	8,950		3	0.03%

4.1.11 Amortisation - Right of use assets

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Right of use assets	396	404		8	2.02%
Total amortisation - right of use assets	396	404		8	2.02%

4.1.12 Other expenses

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Auditors remuneration	44	46		2	4.55%
Bank fees	34	33	-	1	-2.94%
Mayoral and Councillor allowances	190	236		46	24.21%
Council meeting expenses	15	21		6	40.00%
Contributions and donations	501	429	-	72	-14.37%
Internal Audit	24	30		6	25.00%
Other				-	-
Total other expenses	808	795	-	13	-1.61%

4. Notes to the financial statements

4.2 Balance Sheet

4.2.1 Assets

Council is forecasting cash and investment position at 30 June 2023 of \$16.747M including \$0.453M restricted funds relating to funds held on trust.

4.2.2 Liabilities

Council is not forecasting borrowings

4.2.4 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2021/22 \$	Budget 2022/23 \$
Right-of-use assets	-	-
Vehicles	626	1,002
Total right-of-use assets	626	1,002
Lease liabilities		
Current lease Liabilities		
Vehicles	345	345
Total current lease liabilities	345	345
Non-current lease liabilities		
Vehicles	354	354
Total non-current lease liabilities	354	354
Total lease liabilities	699	699

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5.5%.

4.3 Statement of changes in Equity

4.3.1 Reserves

Nil change anticipated

4.3.2 Equity

Movement in equity due to increased accumulated surplus only

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	4,022	1,250	- 2,772	-68.92%
Plant and equipment	945	1,044	99	10.48%
Infrastructure	9,648	17,871	8,223	85.23%
Total	14,615	20,165	5,550	37.97%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	1,250	668	-	582	-	617	54	579	-
Plant and equipment	1,044	204	840	-	-	200	-	844	-
Infrastructure	17,871	3,315	11,985	2,571	-	12,193	-	5,678	-
Total	20,165	4,187	12,825	3,153	-	13,010	54	7,101	-

Buloke Shire Council
Capital Works Program
For the year ending 30 June 2023

New Works

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	83	83	-	-	-	-	-	83	-
Total land	83	83	-	-	-	-	-	83	-
Buildings	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-
Building improvements	240	-	-	240	-	174	-	66	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total buildings	240	-	-	240	-	174	-	66	-
Total property	323	83	-	240	-	174	-	149	-
Plant and equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	397	204	193	-	-	200	-	197	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	179	-	179	-	-	-	-	179	-
Library books	-	-	-	-	-	-	-	-	-
Total plant and equipment	576	204	372	-	-	200	-	376	-
Infrastructure									
Roads	5,003	-	5,003	-	-	1,773	-	3,230	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	587	-	587	-	-	581	-	6	-
Drainage	378	-	-	378	-	226	-	152	-
Recreational, leisure and community facilities	884	113	253	518	-	501	-	383	-
Waste management	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	869	868	1	-	-	1,482	-	(613)	-
Aerodromes	30	-	-	30	-	28	-	2	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
Total infrastructure	7,751	981	5,844	926	-	4,591	-	3,160	-
Total capital works expenditure	8,650	1,268	6,216	1,166	-	4,965	-	3,685	-

Works Carried Forward from Previous Year

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property									
Land	438	438	-	-	-	300	-	138	-
Land improvements	489	147	-	342	-	143	54	292	-
Total land	927	585	-	342	-	443	54	430	-
Buildings	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total buildings	-	-	-	-	-	-	-	-	-
Total property	927	585	-	342	-	443	54	430	-
Plant and equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	468	-	468	-	-	-	-	468	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-
Total plant and equipment	468	-	468	-	-	-	-	468	-
Infrastructure									
Roads	1,967	-	1,967	-	-	1,445	-	522	-
Bridges	161	-	161	-	-	161	-	-	-
Footpaths and cycleways	245	-	245	-	-	-	-	245	-
Drainage	-	-	-	-	-	-	-	-	-
Recreational, leisure and community facilities	4,298	2,334	319	1,645	-	4,146	-	152	-
Waste management	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	3,449	-	3,449	-	-	1,850	-	1,599	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
Total infrastructure	10,120	2,334	6,141	1,645	-	7,602	-	2,518	-
Total capital works expenditure	11,515	2,919	6,609	1,987	-	8,045	54	3,416	-

Buloke Shire Council
Capital Works Program

Works for 2023/24

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributio \$'000	Council \$'000	Borrowin \$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-
Building improvements	1,121	-	1,121	-	-	-	-	1,121	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total buildings	1,121	-	1,121	-	-	-	-	1,121	-
Total property	1,121	-	1,121	-	-	-	-	1,121	-
Plant and equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	700	-	700	-	-	-	-	700	-
Fixtures, fittings and furniture	65	-	65	-	-	-	-	65	-
Computers and telecommunications	183	-	183	-	-	-	-	183	-
Library books	27	-	27	-	-	-	-	27	-
Total plant and equipment	975	-	975	-	-	-	-	975	-
Infrastructure									
Roads	6,002	-	6,002	-	-	1,938	-	4,064	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	291	-	291	-	-	-	-	291	-
Drainage	269	-	269	-	-	-	-	269	-
Recreational, leisure and community facilities	431	-	431	-	-	-	-	431	-
Waste management	54	-	54	-	-	-	-	54	-
Parks, open space and streetscapes	60	-	60	-	-	-	-	60	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
Total infrastructure	7,106	-	7,106	-	-	1,938	-	5,168	-
Total capital works expenditure	9,202	-	9,202	-	-	1,938	-	7,263	-

Works for 2024/25

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributio \$'000	Council \$'000	Borrowin \$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-
Building improvements	1,722	-	1,722	-	-	-	-	1,722	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total buildings	1,722	-	1,722	-	-	-	-	1,722	-
Total property	1,722	-	1,722	-	-	-	-	1,722	-
Plant and equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	717	-	717	-	-	-	-	717	-
Fixtures, fittings and furniture	66	-	66	-	-	-	-	66	-
Computers and telecommunications	188	-	188	-	-	-	-	188	-
Library books	28	-	28	-	-	-	-	28	-
Total plant and equipment	999	-	999	-	-	-	-	999	-
Infrastructure									
Roads	5,789	-	5,789	-	-	2,020	-	3,769	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	298	-	298	-	-	-	-	298	-
Drainage	276	-	276	-	-	-	-	276	-
Recreational, leisure and community facilities	497	-	442	55	-	-	-	497	-
Waste management	55	-	55	-	-	-	-	55	-
Parks, open space and streetscapes	61	-	61	-	-	-	-	61	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
Total infrastructure	6,976	-	6,921	55	-	2,020	-	4,956	-
Total capital works expenditure	9,697	-	9,642	55	-	2,020	-	7,677	-

Buloke Shire Council
Capital Works Program

Works for 2025/26

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributio \$'000	Council \$'000	Borrowin \$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total land	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-
Building improvements	1,771	-	1,771	-	-	-	-	1,771	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total buildings	1,771	-	1,771	-	-	-	-	1,771	-
Total property	1,771	-	1,771	-	-	-	-	1,771	-
Plant and equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	735	-	735	-	-	-	-	735	-
Fixtures, fittings and furniture	68	-	68	-	-	-	-	68	-
Computers and telecommunications	192	-	192	-	-	-	-	192	-
Library books	28	-	28	-	-	-	-	28	-
Total plant and equipment	1,024	-	1,024	-	-	-	-	1,024	-
Infrastructure									
Roads	5,934	-	5,934	-	-	2,070	-	3,863	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	305	-	305	-	-	-	-	305	-
Drainage	283	-	283	-	-	-	-	283	-
Recreational, leisure and community facilities	508	-	508	-	-	-	-	508	-
Waste management	57	-	57	-	-	-	-	57	-
Parks, open space and streetscapes	63	-	63	-	-	-	-	63	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
Total infrastructure	7,149	-	7,149	-	-	2,070	-	5,079	-
Total capital works expenditure	9,944	-	9,944	-	-	2,070	-	7,874	-

Buloke Shire Council
Summary of capital expenditure by funding source and type

ASSET CLASS AND TYPE OF CAPITAL EXPENDITURE	Funding source					Funding source				Funding source				Funding source				Grand total
	Grants	Contributions	Council Cash			Grants	Council Cash			Grants	Council Cash			Grants	Council Cash			
	Federal Grants	State Grants	User Contributions	Council Cash	Total	Federal Grants	State Grants	Council Cash	Total	Federal Grants	State Grants	Council Cash	Total	Federal Grants	State Grants	Council Cash	Total	
	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2023/24 \$'000	2023/24 \$'000	2023/24 \$'000	2023/24 \$'000	2024/25 \$'000	2024/25 \$'000	2024/25 \$'000	2024/25 \$'000	2025/26 \$'000	2025/26 \$'000	2025/26 \$'000	2025/26 \$'000	
Land	-	300	-	138	438	-	-	-	-	-	-	-	-	-	-	-	-	438
New asset expenditure	-	300	-	138	438	-	-	-	-	-	-	-	-	-	-	-	-	438
Asset renewal expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	300	-	138	438	-	-	-	-	-	-	-	-	-	-	-	-	438
Land improvements	-	-	54	176	230	-	-	-	-	-	-	-	-	-	-	-	-	230
New asset expenditure	-	-	54	176	230	-	-	-	-	-	-	-	-	-	-	-	-	230
Asset renewal expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	143	-	-	199	342	-	-	-	-	-	-	-	-	-	-	-	-	342
Total	143	-	54	375	572	-	-	-	-	-	-	-	-	-	-	-	-	572
Total Land	143	300	54	513	1,010	-	-	-	-	-	-	-	-	-	-	-	-	1,010
Building improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	-	-	-	-	-	-	-	1,121	1,121	-	-	1,722	1,722	-	-	1,771	1,771	4,614
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	174	-	-	66	240	-	-	-	-	-	-	-	-	-	-	-	-	240
Total	174	-	-	66	240	-	-	1,121	1,121	-	-	1,722	1,722	-	-	1,771	1,771	4,854
Total Buildings	174	-	-	66	240	-	-	1,121	1,121	-	-	1,722	1,722	-	-	1,771	1,771	4,854
Total Property	317	300	54	579	1,250	-	-	1,121	1,121	-	-	1,722	1,722	-	-	1,771	1,771	5,864
Plant, machinery and equipment	-	200	-	4	204	-	-	-	-	-	-	-	-	-	-	-	-	204
New asset expenditure	-	200	-	4	204	-	-	-	-	-	-	-	-	-	-	-	-	204
Asset renewal expenditure	-	-	-	661	661	-	-	700	700	-	-	717	717	-	-	735	735	2,814
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	200	-	665	865	-	-	700	700	-	-	717	717	-	-	735	735	3,018
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	-	-	-	-	-	-	-	65	65	-	-	66	66	-	-	68	68	199
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	65	65	-	-	66	66	-	-	68	68	199
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	-	-	-	179	179	-	-	183	183	-	-	188	188	-	-	192	192	742
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	179	179	-	-	183	183	-	-	188	188	-	-	192	192	742
Library books	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	-	-	-	-	-	-	-	27	27	-	-	28	28	-	-	28	28	83
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	27	27	-	-	28	28	-	-	28	28	83
Total Plant and Equipment	-	200	-	844	1,044	-	-	975	975	-	-	999	999	-	-	1,024	1,024	4,041
INFRASTRUCTURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	2,299	919	-	3,752	6,970	1,938	-	4,064	6,002	2,020	-	3,769	5,789	2,070	-	3,863	5,934	24,695
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2,299	919	-	3,752	6,970	1,938	-	4,064	6,002	2,020	-	3,769	5,789	2,070	-	3,863	5,934	24,695
Bridges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	161	-	-	-	161	-	-	-	-	-	-	-	-	-	-	-	-	161
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	161	-	-	-	161	-	-	-	-	-	-	-	-	-	-	-	-	161

Buloke Shire Council
Summary of capital expenditure by funding source and type

ASSET CLASS AND TYPE OF CAPITAL EXPENDITURE	Funding source					Funding source				Funding source				Funding source				Grand total
	Grants	Contributions	Council Cash			Grants	Council Cash			Grants	Council Cash			Grants	Council Cash			
	Federal Grants	State Grants	User Contributions	Council Cash	Total	Federal Grants	State Grants	Council Cash	Total	Federal Grants	State Grants	Council Cash	Total	Federal Grants	State Grants	Council Cash	Total	
	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2022/23 \$'000	2023/24 \$'000	2023/24 \$'000	2023/24 \$'000	2023/24 \$'000	2024/25 \$'000	2024/25 \$'000	2024/25 \$'000	2024/25 \$'000	2025/26 \$'000	2025/26 \$'000	2025/26 \$'000	2025/26 \$'000	
Footpaths and cycleways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	581	-	-	251	832	-	-	291	291	-	-	298	298	-	-	305	305	1,726
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	581	-	-	251	832	-	-	291	291	-	-	298	298	-	-	305	305	1,726
Drainage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	-	-	-	-	-	-	-	269	269	-	-	276	276	-	-	283	283	828
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	226	-	-	152	378	-	-	-	-	-	-	-	-	-	-	-	-	378
Total	226	-	-	152	378	-	-	269	269	-	-	276	276	-	-	283	283	1,206
Recreational, leisure and community facilities	-	2,413	-	34	2,447	-	-	-	-	-	-	-	-	-	-	-	-	2,447
New asset expenditure	-	229	-	343	572	-	-	431	431	-	-	442	442	-	-	508	508	1,952
Asset renewal expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	719	1,286	-	158	2,163	-	-	-	-	-	-	55	55	-	-	-	-	2,218
Total	719	3,928	-	535	5,182	-	-	431	431	-	-	497	497	-	-	508	508	6,617
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	-	-	-	-	-	-	-	54	54	-	-	55	55	-	-	57	57	166
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	54	54	-	-	55	55	-	-	57	57	166
Parks, open space and streetscapes	-	783	-	85	868	-	-	-	-	-	-	-	-	-	-	-	-	868
New asset expenditure	-	783	-	85	868	-	-	-	-	-	-	-	-	-	-	-	-	868
Asset renewal expenditure	658	1,890	-	901	3,450	-	-	60	60	-	-	61	61	-	-	63	63	3,633
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	658	2,673	-	986	4,318	-	-	60	60	-	-	61	61	-	-	63	63	4,501
Aerodromes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	28	-	-	2	30	-	-	-	-	-	-	-	-	-	-	-	-	30
Total	28	-	-	2	30	-	-	-	-	-	-	-	-	-	-	-	-	30
Landfill cells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Infrastructure	4,672	7,520	-	5,678	17,871	1,938	-	5,168	7,106	2,020	-	4,956	6,976	2,070	-	5,079	7,149	39,103
Total Property, Plant and Equipment and Infrastructure	4,989	8,020	54	7,101	20,165	1,938	-	7,263	9,202	2,020	-	7,677	9,697	2,070	-	7,874	9,944	49,008
Total capital works expenditure	4,989	8,020	54	7,101	20,165	1,938	-	7,263	9,202	2,020	-	7,677	9,697	2,070	-	7,874	9,944	49,008
Represented by:	-	3,696	54	437	4,187	-	-	-	-	-	-	-	-	-	-	-	-	4,187
New asset expenditure	-	3,696	54	437	4,187	-	-	-	-	-	-	-	-	-	-	-	-	4,187
Asset renewal expenditure	3,699	3,038	-	6,087	12,825	1,938	-	7,263	9,202	2,020	-	7,622	9,642	2,070	-	7,874	9,944	41,613
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	1,290	1,286	-	577	3,153	-	-	-	-	-	-	55	55	-	-	-	-	3,208
Total capital works expenditure	4,989	8,020	54	7,101	20,165	1,938	-	7,263	9,202	2,020	-	7,677	9,697	2,070	-	7,874	9,944	49,008

5. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Actual	Forecast	Budget	Projections			Trend
		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+o/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	-6.4%	-2.6%	-30.4%	-16.9%	-20.1%	-20.8%	-
Liquidity								
Working Capital	Current assets / current liabilities	267%	302%	463%	456%	329%	141%	-
Unrestricted cash	Unrestricted cash / current liabilities	0%	89%	45%	-70%	-258%	-444%	N/A
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	0%	0%	0%	0%	0%	0%	N/A
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	0%	0%	0%	0%	0%	0%	N/A
Indebtedness	Non-current liabilities / own source revenue	8%	10%	10%	8%	7%	7%	o
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	135%	186%	153%	92%	93%	92%	-
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	48%	49%	58%	52%	53%	53%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality	1%	1%	0%	0%	1%	1%	o

Indicator		Measure	Actual	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+/-
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$4,919	\$4,628	\$5,084	\$5,150	\$5,293	\$5,430	+
Revenue level	Total rate revenue / no. of property assessments		\$2,222	\$2,252	\$2,285	\$2,333	\$2,372	\$2,412	o

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

	Fees & Charges Description	2021-2022	2022-2023
HALL HIRE	Main Hall (max. 6 hours)	\$ 235.00	\$ 240.00
	Supper Room (max. 6 hours)	\$ 66.00	\$ 67.00
	Cost p/h (over max. hours)	\$ 51.00	\$ 52.00
	All Day Kitchen	\$ 43.00	\$ 44.00
	All Day 24 hours, full use of venue	\$ 408.00	\$ 416.00
	Hall Hire - Bond	\$ 510.00	\$ 520.00
	Senior Citizens (Max 6 Hours)	\$ 107.00	\$ 109.00
	Senior Citizens Hourly rate over max 6 hours	\$ 29.00	\$ 30.00
	Regular Hire - Private or Commercial	\$ 43.00	\$ 44.00
WYCHEPROOF SALEYARDS	Yard Fees 0.90% of gross sales turnover	-	\$ -
	Agent's Fees 13% of yard fees	-	\$ -
	Public Holiday Penalty Rate	\$ 1,020.00	\$ 1,020.00
	Unsold stock fee (per head)	\$ 0.20	\$ 0.20
	Destruction and disposal of dead stock fee (per head)	\$ 20.00	\$ 20.00
	Truck Wash - Key Deposit (Avdata) Refunded on return of keys	\$ 27.00	\$ 27.00
	Water Usage (per minute)	\$ 0.90	\$ 0.90
STANDPIPE	Minimum charge for under 1,000 litres	\$ 10.00	\$ 10.00
	Per 1000 litres	\$ 10.00	\$ 10.00
ANIMAL CONTROL	Dog or Cat Full Registration (Not micro chipped or desexed - only relevant to animals registered prior to May 2007)	\$ 124.00	\$ 126.00
	Reduced Registration - Dog or Cat - Micro chipped plus one or more of the following - desexed, not desexed, working or farm dog, over 10 years old or VCA member	\$ 40.00	\$ 41.00
	Pensioner Concession-Full Dog/Cat Registration (half price for all dog & cat registration categories)	\$ 62.00	\$ 63.00
	Pensioner Concession - Reduced Dog/Cat Registration (half price for all dog & cat registration categories)	\$ 20.00	\$ 20.50
	Exempt Dogs - Guide dogs, Police dogs & Racing dogs (Greyhounds)	-	\$ -
	Replacement lifetime tags - No charge	-	\$ -
	Registered animals moving to Buloke (from within VIC only) - No Charge	-	\$ -

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

Fees & Charges Description		2021-2022	2022-2023
IMPOUNDED GOODS	Release fee (Plus other associated costs)	\$ 192.00	\$ 194.00
IMPOUNDED LIVESTOCK	Sheep up to 5 head	\$ 104.00	\$ 106.00
	Per Sheep > 5	\$ 14.00	\$ 14.00
	Goats & Pigs up to 2 head	\$ 104.00	\$ 106.00
	Per Goat & Pig > 2	\$ 22.00	\$ 22.00
	Cattle up to 3 head	\$ 260.00	\$ 265.00
	Per Cow >3	\$ 104.00	\$ 106.00
	Per Horse	\$ 260.00	\$ 265.00
	Transport of livestock - Total cost of transport to be recouped	-	\$ -
	Sustenance - Sheep (Per day per head)	\$ 11.00	\$ 11.00
	Sustenance - Goats & Pigs - Per day per head	\$ 27.00	\$ 28.00
	Sustenance - Cattle & Horses - Per day per head	\$ 27.00	\$ 28.00
	Dog/Cat - 1st Impoundment	\$ 83.00	\$ 84.00
	Dog/Cat - 2nd impoundment within 12 month period	\$ 164.00	\$ 168.00
	Dog/Cat >2 impoundments within 12 months	\$ 328.00	\$ 334.00
	Dog/Cat in excess 4 days (Per day fee)	\$ 22.00	\$ 22.00
	Animal Surrender Fee	\$ 205.00	\$ 209.00
IMPOUNDED VEHICLES	Release fee (Plus other associated costs) per vehicle	\$ 295.00	\$ 300.00
LOCAL LAWS	Application Fee	\$ 62.00	\$ 63.00
	Annual Fee	\$ 62.00	\$ 63.00
	Excess animal permit (Valid 3yrs)	\$ 80.00	\$ 82.00
	Camping & Beekeeping Permit.	\$ 62.00	\$ 63.00
	Court Costs - Full costs recouped	-	\$ -
	Street Furniture Permit	\$ 62.00	\$ 63.00
	Notice to Comply Issue Fee	\$ 61.00	\$ 63.00
CAT TRAP HIRE	Deposits - Cat Traps	\$ 100.00	\$ 100.00
	First two weeks (per week)	\$ 10.00	\$ 10.00
	Third week and subsequent (per week)	\$ 50.00	\$ 50.00
DOMESTIC ANIMAL BUSINESS	Registration Renewal	\$ 200.00	\$ 200.00
	Annual Audit Inspection Fee	\$ 100.00	\$ 100.00
	New Registration Fee	\$ 250.00	\$ 250.00
FIRE PREVENTION WORKS	Engaged contractors to undertake compulsory fire clearances - 150% Cost to Council plus contractor costs	-	\$ -

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

Fees & Charges Description		2021-2022	2022-2023
Alterations/Additions/Sheds/ Carports/Garages	Up to \$10,000	\$ 520.00	\$ 1,500.00
	\$10,001 - \$20,000	\$ 750.00	\$ 2,000.00
	\$20,001 - \$50,000	\$ 1,275.00	\$ 3,000.00
	\$50,001 - \$100,000	\$ 1,428.00	\$ 4,000.00
	\$100,001 - \$150,000	\$ 1,580.00	\$ 5,000.00
	> \$150,000	\$ 1,835.00	\$ 5,500.00
Dwellings & Multi Unit Developments	Up to \$100,000	\$ 1,530.00	\$ 2,000.00
	\$100,001 - \$150,000	\$ 1,835.00	\$ 3,000.00
	\$150,001 - \$200,000	\$ 2,245.00	\$ 4,000.00
	\$200,001 - \$250,000	\$ 2,905.00	\$ 5,000.00
	\$250,001 - \$300,000	\$ 3,265.00	\$ 5,500.00
	> \$300,000 (Per Application)		
Residential & Commercial Works	Up to \$50,000	\$ 800.00	\$ 1,500.00
	\$50,001 - \$100,000	\$ 1,680.00	\$ 2,000.00
	\$100,001 - \$150,000	\$ 1,930.00	\$ 3,000.00
	\$150,001 - \$200,000	\$ 2,190.00	\$ 4,000.00
	> \$200,000		\$ 5,000.00
Swimming Pools & Spa	Swimming Pool and Fence - Above ground pool	\$ 470.00	\$ 1,386.00
	Swimming Pool and Fence - Inground Pool	\$ 1,070.00	\$ 1,732.50
	Fence Only	\$ 258.00	\$ 1,155.00
	Swimming Pool Safety Audit Inspection Fee	\$ 400.00	\$ 408.00
	Any Additional Inspection	\$ 300.00	\$ 306.00
Enforcement	Building Notices/Orders (To allow buildings to remain as constructed without a Building Permit) Building Permit Fee plus 40%	\$ -	\$ -
	Minor Works Compliance (Including swimming pools, spas & other minor works) Building Permit Fee plus 30%	\$ -	\$ -
Miscellaneous Items	Fence	\$ 230.00	\$ 235.00
	Demolitions or removals less than \$10,000	\$ 405.00	\$ 520.00
	Demolitions or removals \$ 10,001+	\$ 580.00	\$ 1,039.50
	Bond Re-Erection of Dwelling/Building - \$10,000 OR cost of works, which ever is lesser Reg 48	\$ 5,150.00	\$ -
	Bond Demolition or Removal - \$100.00 per m2 OR cost of works, whichever is lesser Reg 48	-	\$ -
	Extension of Time Request (First request)	\$ 158.00	\$ 288.75
	Extension of Time Request (Second & subsequent requests)	\$ 258.00	\$ 288.75

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

Fees & Charges Description		2021-2022	2022-2023
BUILDING FEES & CHARGES CONTINUED			
	Plan Amendments	\$ 117.00	\$ 173.25
	Search Request of building permits	\$ 70.00	\$ 71.00
Report & Consent	Additional Inspection	\$ 139.00	\$ 141.00
	Other/General Inspection per hour fee (Includes report)	\$ 180.00	\$ 183.00
	Red Line Application Fee	\$ 995.00	\$ 995.00
	POPE (Includes 1 inspection)	\$ 995.00	\$ 995.00
	POPE (Includes 1 inspection) late - application submitted less than 2 weeks prior to event	\$ 1,295.00	\$ 1,295.00
	Siting Approval for Marque (includes 1 inspection)	\$ 575.00	\$ 580.00
	Title Search	\$ 46.00	\$ 47.00
	Community Groups (Not for profit)	-	\$ -
PLANNING FEES	Application for Extension of Time to a Planning Permit - First request	\$ 205.00	\$ 209.00
	Application for Extension of Time to a Planning Permit - Second request	\$ 305.00	\$ 309.00
	Application for Extension of Time to a Planning Permit - Third request	\$ 405.00	\$ 409.00
	Giving Notice of Application for a Planning Permit (advertising)	\$ 99.00	\$ 101.00
	Secondary Consent	\$ 205.00	\$ 209.00
	Endorse Minor Amendment	\$ 102.00	\$ 104.00
	Fee Refund - 100% prior to lodgment of application	-	\$ -
	Fee Refund - 50% prior to the giving of notice	-	\$ -
	Fee Refund - 75% prior to request for information	-	\$ -
PUBLIC HEALTH	Food Act Class 1 Food Premises Application	\$ 325.00	\$ 325.00
	Food Act Class 2 Food Premises	\$ 320.00	\$ 320.00
	Food Premises Class 3 Application	\$ 220.00	\$ 220.00
	Non Profit Organisations & Community Group -Food is prepared predominately for consumption by members or for fundraising activities Service Clubs, mostly Sporting Clubs	-	\$ -
PUBLIC HEALTH - SEPTIC TANK	Septic Tank New	\$ 325.00	\$ 325.00
	Septic Tank Alteration to Existing	\$ 205.00	\$ 205.00

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

	Fees & Charges Description	2021-2022	2022-2023
PUBLIC HEALTH & WELLBEING	Hairdresser (One off registration fee)	\$ 175.00	\$ 17.00
	Beauty Therapy Registration	\$ 175.00	\$ 175.00
	Skin Penetration	\$ 175.00	\$ 175.00
	More than 1 health activity	\$ 220.00	\$ 220.00
	Prescribed Accommodation (Providing accommodation for 5 or more persons including hotels, motels & camps.	\$ 220.00	\$ 220.00
	Late payment - 50% of registration (more than 1 month late)	-	\$ -
	Additional Inspections after first follow up	\$ 195.00	\$ 195.00
	Registration of Caravan Park - Total sites not exceeding 25	\$ 251.77	\$ 251.77
	Registration of Caravan Park - Total sites between 25 - 50	\$ 503.54	\$ 503.54
	Registration of Caravan Park - Total sites exceeding 50	\$ 1,007.08	\$ 1,007.08
STREET STALL & FOOD VENDORS	Non Profit & Community Groups - Single Event Permit Private individuals & businesses	-	\$ -
	Non Profit & Community Groups - Yearly permit (up to 12 Events per year)	-	\$ -
	Non Profit & Community Groups - Transfer Inspection Fee	-	\$ -
	Single Event Permit Private individuals & businesses	\$ 61.00	\$ 61.00
	Yearly permit (up to 12 Events per year)	\$ 90.00	\$ 90.00
	Transfer Inspection Fee	\$ 220.00	\$ 220.00
	Late payment - 50% of registration (more than 1 month late)	-	\$ -
	Additional Inspections after first follow up	\$ 195.00	\$ 195.00
IMMUNISATIONS	Immunisations (Cost to Council - materials & labour)	-	\$ -
HOME & COMMUNITY CARE	General Home Care Low	\$ 4.70	\$ 6.50
	General Home Care Medium	\$ 11.95	\$ 16.45
	General Home Care High	\$ 50.40	\$ 51.90
	Maintenance Low	\$ 9.35	\$ 13.00
	Maintenance High	\$ 50.40	\$ 53.80
	Maintenance Medium	\$ 15.60	\$ 19.50
	Personal Care Low	\$ 3.10	\$ 6.50
	Personal Care Medium	\$ 7.75	\$ 16.45
	Personal Care High	\$ 50.40	\$ 51.90
	Respite Low	\$ 3.10	\$ 6.50
	Respite Medium	\$ 4.70	\$ 16.45
	Respite High	\$ 50.40	\$ 51.95
	Meals on Wheels Low	\$ 9.90	\$ 10.10
	Meals on Wheels Medium	\$ 9.90	\$ 10.10
	Meals on Wheels - High	Full Cost Recovery	
POOL HIRE	Facility Hire per hour - (Commercial entities)	\$ 80.00	\$ 50.00
	Facility Hire - Not for profit Community groups - Must pay for lifeguard	-	\$ -

BULOKE SHIRE COUNCIL FEES & CHARGES 2022 -2023

	Fees & Charges Description	2021-2022	2022-2023
LANDFILL	Green Waste	\$ 9.00	\$ 9.00
	Car boot per load	\$ 17.00	\$ 17.00
	Tandem Trailer up to 2 cubic metres	\$ 52.00	\$ 52.00
	Wheelie bin 120L	\$ 12.00	\$ 12.00
	Wheelie bin 240L	\$ 15.00	\$ 15.00
	General Waste to Landfill (per cubic metre)	\$ 28.00	\$ 28.00
	Commercial Waste (per cubic metre)	\$ 32.00	\$ 32.00
	Builder Waste and Concrete (per cubic metre)	\$ 42.00	\$ 42.00
	Concrete uncontaminated (per cubic metre)	\$ 42.00	\$ 42.00
	Bricks uncontaminated (per cubic metre)	\$ 42.00	\$ 42.00
	White Goods (doors must be removed from refrigerators, ovens & dishwashers) Free to local residents only	-	\$ -
	Car Bodies - Free to local residents only	-	\$ -
	E-WASTE- General Items	\$ 2.00	\$ 2.00
	TV Screens and Computer Monitors	\$ 13.00	\$ 13.00
	Mattresses	\$ 42.00	\$ 42.00
TYRES	Light car tyre	\$ 11.00	\$ 11.00
	Car tyre on rim	\$ 28.00	\$ 28.00
	4WD and Light Truck tyre	\$ 17.00	\$ 17.00
	Truck tyre	\$ 36.00	\$ 36.00
	Truck tyre on rim	\$ 62.00	\$ 62.00
	Small Tractor Tyres	\$ 123.00	\$ 123.00
	Large tractor tyres	\$ 205.00	\$ 205.00
ANIMAL CARCASSES	Poultry (including turkeys) per bird	\$ 8.00	\$ 8.00
	Cats and Dogs	\$ 11.00	\$ 11.00
	Sheep, Pigs and Goats	\$ 21.00	\$ 21.00
	Horses and Cattle	\$ 42.00	\$ 42.00
RECYCLING	Comingled 6 x 4 Trailer Load/Ute Load up to 1 cubic metre	\$ 8.00	\$ 8.00
	Comingled Tandem Trailer up to 2 cubic metres	\$ 15.00	\$ 15.00
	Glass	-	\$ -
	Paper & Cardboard	\$ 6.00	\$ 6.00
	Plastics	\$ 6.00	\$ 6.00
	Tandem Trailer - Glass only	-	\$ -
	Tandem Trailer - Paper & Cardboard	\$ 11.00	\$ 11.00
	Tandem Trailer - Plastics	\$ 11.00	\$ 11.00

Project description	Project capex (\$'000)					Project funding (\$'000)						
	Nominal total \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Grants		Contributions			Council	
						Federal Grants \$'000	State Grants \$'000	Developer \$'000	User \$'000	Philanthropic / Private \$'000	Cash \$'000	Borrowings \$'000
Land												
Sea Lake Housing Development	438	-	-	-	438	-	300	-	-	-	138	-
Sub-Total - Land	438	-	-	-	438	-	300	-	-	-	138	-
Land improvements												
Wycheproof Saleyards	342	-	342	-	-	143	-	-	-	-	199	-
Nullawil Silo Art Carpark	147	-	-	-	147	-	-	-	54	-	93	-
Charlton Park Car Park	83	-	-	-	83	-	-	-	-	-	83	-
Sub-Total - Land improvements	572	-	342	-	230	143	-	-	54	-	375	-
Building improvements												
Donald Community Precinct	174	-	174	-	-	174	-	-	-	-	-	-
Litchfield Hall ceiling lining, lighting & solar	66	-	66	-	-	-	-	-	-	-	66	-
Sub-Total - Building improvements	240	-	240	-	-	174	-	-	-	-	66	-
Plant, machinery and equipment												
Swimming Pool Vacuums	143	143	-	-	-	-	-	-	-	-	143	-
Mowers	50	50	-	-	-	-	-	-	-	-	50	-
Inflatable screen	40	-	-	-	40	-	39	-	-	-	1	-
Mobile Stage	98	-	-	-	98	-	96	-	-	-	2	-
Mobile Toilet and showers	66	-	-	-	66	-	65	-	-	-	1	-
Jet Master	468	468	-	-	-	-	-	-	-	-	468	-
Sub-Total - Plant, machinery and equipment	865	661	-	-	204	-	200	-	-	-	665	-
Computers and telecommunications												
Equipment renewal	179	179	-	-	-	-	-	-	-	-	179	-
Sub-Total - Computers and telecommunications	179	179	-	-	-	-	-	-	-	-	179	-
Roads												
Sea Lake - Lascelles Road (Final Seal)	104	104	-	-	-	-	-	-	-	-	104	-
Jeffcott Road Rehabilitation and Final Seal	350	350	-	-	-	-	-	-	-	-	350	-
McLoughlan Road Rehabilitation Ch7.350km to Ch11.32	699	699	-	-	-	699	-	-	-	-	-	-
Berriwillock - Birchip Road Rehab & Final Seal	836	836	-	-	-	-	-	-	-	-	836	-
Birchip - Nullawil Road (Final Seal)	165	165	-	-	-	-	165	-	-	-	-	-
Maribed Curyo Rehab Ch0 to 1.075km	466	466	-	-	-	-	-	-	-	-	466	-
Wilkur Watchupga Road Ch6.55km - Ch8.41km 1.1	805	805	-	-	-	-	-	-	-	-	805	-
Boundary Street Birchip Seal	18	18	-	-	-	-	-	-	-	-	18	-
Major patch program	100	100	-	-	-	-	-	-	-	-	100	-
Reseal Program	1,200	1,200	-	-	-	1,200	-	-	-	-	-	-
Resheet Program	649	649	-	-	-	400	-	-	-	-	249	-
Wedderburn Buckrabanyule Road	35	35	-	-	-	-	-	-	-	-	35	-
McLoughlan Road Rehabilitation Ch9.000km to Ch11.32	670	670	-	-	-	-	-	-	-	-	670	-
Traynors Lagoon Rd Rehab Ch1.855 to 2.950km 1	23	23	-	-	-	-	-	-	-	-	23	-
Watchem-Corack Rd Rehab Ch3.560 to 4.785km 1	28	28	-	-	-	-	-	-	-	-	28	-
Nullawil-Birchip Road Rehab Ch21.910 to 23.760 1	754	754	-	-	-	-	754	-	-	-	-	-
Sea Lake - Lascelles Road Ch9.915 - Ch11.32 (Fir	68	68	-	-	-	-	-	-	-	-	68	-
Sub-Total - Roads	6,970	6,970	-	-	-	2,299	919	-	-	-	3,752	-

Project capex (\$'000)						Project funding (\$'000)						
Project description	Nominal total \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Grants		Contributions			Council	
						Federal Grants \$'000	State Grants \$'000	Developer \$'000	User \$'000	Philanthropic / Private \$'000	Cash \$'000	Borrowings \$'000
Bridges												
Scilleys Island Bridge	161	161	-	-	-	161	-	-	-	-	-	-
Sub-Total - Bridges	161	161	-	-	-	161	-	-	-	-	-	-
Footpaths and cycleways												
Footpaths	581	581	-	-	-	396	-	-	-	-	185	-
Crossovers	251	251	-	-	-	185	-	-	-	-	66	-
Sub-Total - Footpaths and cycleways	832	832	-	-	-	581	-	-	-	-	251	-
Drainage												
Nullawil - West/East drainage (Calder Hwy Pipewoi	319	-	319	-	-	167	-	-	-	-	152	-
Birchip Oval Drainage	59	-	59	-	-	59	-	-	-	-	-	-
Sub-Total - Drainage	378	-	378	-	-	226	-	-	-	-	152	-
Recreational, leisure and community facilities												
Playspaces: Birchip	629	-	-	-	629	-	629	-	-	-	-	-
Playspaces: Berriwillock	377	-	-	-	377	-	377	-	-	-	-	-
Playspaces: Charlton	429	-	-	-	429	-	429	-	-	-	-	-
Playspaces: Donald	328	-	-	-	328	-	328	-	-	-	-	-
Playspaces: Wycheproof	335	-	-	-	335	-	335	-	-	-	-	-
Charlton Riverfront	96	-	96	-	-	96	-	-	-	-	-	-
Lake Tyrrell	70	-	70	-	-	70	-	-	-	-	-	-
Culgoa Dump Point	54	-	54	-	-	-	-	-	-	-	54	-
Watchem Oval Water Connection	13	-	13	-	-	13	-	-	-	-	-	-
Donald Pool Liner Replacement	168	168	-	-	-	-	-	-	-	-	168	-
Berriwillock Pool Fence Replacement	23	23	-	-	-	-	-	-	-	-	23	-
Buloke Mounted Machinery Trail	113	-	-	-	113	-	79	-	-	-	34	-
Sports ground lighting	419	-	419	-	-	-	419	-	-	-	-	-
Wooroonook Camping Ground	247	-	247	-	-	120	32	-	-	-	95	-
Wycheproof Caravan Park	434	-	434	-	-	300	125	-	-	-	9	-
Donald Riverfront	120	-	120	-	-	120	-	-	-	-	-	-
Sports ground lighting - Charlton Football	229	229	-	-	-	-	229	-	-	-	-	-
Sports ground lighting - Charlton Hockey	148	-	148	-	-	-	148	-	-	-	-	-
Sports ground lighting - Nullawil Football	279	-	279	-	-	-	279	-	-	-	-	-
Sports ground lighting - Nullawil Netball	68	-	68	-	-	-	68	-	-	-	-	-
Sports ground lighting - Wyche - Narra Football	117	-	117	-	-	-	117	-	-	-	-	-
Sports ground lighting - Wyche - Narra Hockey	98	-	98	-	-	-	98	-	-	-	-	-
Donald Caravan Park Cabins	236	-	-	-	236	-	236	-	-	-	-	-
Watchem Lake Toilets	84	84	-	-	-	-	-	-	-	-	84	-
Tchum Lake Septic	8	8	-	-	-	-	-	-	-	-	8	-
Tynan Park Septic	60	60	-	-	-	-	-	-	-	-	60	-
Sub-Total - Recreational, leisure and community fa	5,182	572	2,163	-	2,447	719	3,928	-	-	-	535	-

Project capex (\$'000)						Project funding (\$'000)						
Project description	Nominal total \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Grants		Contributions			Council	
						Federal Grants \$'000	State Grants \$'000	Developer \$'000	User \$'000	Philanthropic / Private \$'000	Cash \$'000	Borrowings \$'000
Parks, open space and streetscapes												
Charlton Streetscapes	634	634	-	-	-	405	229	-	-	-	-	-
Donald Streetscapes	807	807	-	-	-	253	486	-	-	-	67	-
Sea Lake Streetscapes	1,329	1,329	-	-	-	-	1,175	-	-	-	154	-
Wycheproof Wetlands	868	-	-	-	868	-	783	-	-	-	85	-
Birchip Streetscapes	370	370	-	-	-	-	-	-	-	-	370	-
Wycheproof Streetscapes	280	280	-	-	-	-	-	-	-	-	280	-
Wycheproof Wetlands Walking Trail	30	30	-	-	-	-	-	-	-	-	30	-
Sub-Total - Parks, open space and streetscapes	4,318	3,450	-	-	868	658	2,673	-	-	-	986	-
Aerodromes												
Aerodrome Water Connections	30	-	30	-	-	28	-	-	-	-	2	-

Project description	Project capex (\$'000)					Project funding (\$'000)						
	Nominal total \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Grants		Contributions			Council	
						Federal Grants \$'000	State Grants \$'000	Developer \$'000	User \$'000	Philanthropic / Private \$'000	Cash \$'000	Borrowings \$'000
Total												
Land	438	-	-	-	438	-	300	-	-	-	138	-
Land improvements	572	-	342	-	230	143	-	-	54	-	375	-
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Building improvements	240	-	240	-	-	174	-	-	-	-	66	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-	-	-
Heritage buildings	-	-	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	865	661	-	-	204	-	200	-	-	-	665	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	179	179	-	-	-	-	-	-	-	-	179	-
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-	-	-	-	-
Roads	6,970	6,970	-	-	-	2,299	919	-	-	-	3,752	-
Bridges	161	161	-	-	-	161	-	-	-	-	-	-
Footpaths and cycleways	832	832	-	-	-	581	-	-	-	-	251	-
Drainage	378	-	378	-	-	226	-	-	-	-	152	-
Recreational, leisure and community facilities	5,182	572	2,163	-	2,447	719	3,928	-	-	-	535	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	4,318	3,450	-	-	868	658	2,673	-	-	-	986	-
Aerodromes	30	-	30	-	-	28	-	-	-	-	2	-
Off street car parks	-	-	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Spare capex 1	-	-	-	-	-	-	-	-	-	-	-	-
Spare capex 2	-	-	-	-	-	-	-	-	-	-	-	-
Spare capex 3	-	-	-	-	-	-	-	-	-	-	-	-
Landfill cells	-	-	-	-	-	-	-	-	-	-	-	-
Total	20,165	12,825	3,153	-	4,187	4,989	8,020	-	54	-	7,101	-